Previous references.
G. 7. 134-06.
B. 881, Nov. 1906
G. 7. 134-06. B882-6 Dec 07
G. 7. 36-73 B881 Mar ch 1913 (Gen. Jeir)
~~Subsequent references:~~ 5, 16, 17 + 25. Oct 14.
G. 7. 26-14. Sl 1.

1915.

File No. 163

Serial Nos. 1

File No. - 163 - 14.

# GENERAL AND REVENUE SECRETARIAT.

32/61

*Serial Nos.* 1 + 2

**Part B. for** April 1915

SUBJECT.

~~Insp~~ Inspection of the Govt. & Local Fund Offices by the Comptroller & his Staff.

Sl 1. From the Comptroller. No. D-O. 134. dt - 17. 9. 14.
Forwards a note regarding inspection of the Govt. & L. F. offices by himself & his Staff

Sl 2. To. the Comptroller No H 5844. dt. 15-4-15.
Defines the powers of the Comptroller on the note referred to above.

Secl Jaresen
19/4/15

G. R. S. 38

G.7-163-14.

REPLY.

*(To be written on this margin.)*

A Dis 582

# Office of the Dewan of Mysore.

NOTE.

*Dated* 25th October *1914*.

1 D.O. letter No.134 dated 17th September 1914 from the Comptroller to Government forwarding a note in regard to the inspection of the Government and Local Fund Offices by himself and his staff.

******

2 Forwarded to the Secretary to Government, General and Revenue Departments with reference to paragraph (8) of the note of submission in the file relating to the Comptroller's Travelling Allowance bills for October and November 1913.

3 The Dewan desires that the case may be worked up and submitted to him at an early date.

By Order,

Private Secretary to
Dewan.

P.R.W.

Br II

Draw up reference ni 1 day. Draw 26/10

Asst. 26.10

G.R.S. 13]

(2

## Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

1) File leading to issue of G.O. Fl. 1528 of 12.4.02

2) G.O.R. 3432-11 & 134-06-6 of 2.12.07

3) S.H.A. file No 64-13 Serials 5, 16, 17 & 25,

Flag J.

Flag

*N.B.*—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

4 Subs with refce to Secy's note of 26.10.14 ×

5 The marginally noted references are put up in connection with Dewan's note of 25.10.14, re inspection duty to be performed by Comptr & his Staff.

6. Attention is invited to ~~clause~~ para 8 of the ×Submission note to H.H in S.A file No. 64-13 put up and also the Sec'y's ×order ~~marked~~ in the file -

7. Reference files, noted Nos 1 & 2 in the margin

H Secs 5-82

13

G.R.S. 13]

## Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

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perhaps were already put up for reference in connection with S+A file no 64-13 which is also subd.

PRO Secn.
28.10.14

28/10/14

Mr Shamsama wie kindly favour me with a Note on the following points :—

(a) The powers of inspection now exercised by the Comptroller & the G. orders under which they are exercised.

(b) The British Indian Practice in regard to each of the points raised in the C's Note.

(c) Arguments for & against each proposal now made in the Note.

The matter may kindly be treated as urgent.

29/10

1) The comptr is required under provisional Go. No 8547-55 R.7. 213-92 dated 11-12-1892. reiterated in para 8 of Go. No R 3432-41 G.7. 134-06-6 dated 2-12-07 to inspect District Treasuries by himself or

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

GPB—50,000—29-6-14

G.R.S. 13]

## Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

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or by one of his Assistants, at least once in two years. At present he is not authorized to inspect Taluk Treasuries.

10) There are a number of offices for which local audit by the local audit Staff of the Comp'rs office is enjoined. ~~He are~~ An exhaustive list is found in the Local Audit Manual of the Comp'rs office & ~~He are~~ they are Municipal Offices, Local Fund offices, Military Stores, Victoria Hospital, ~~etc~~ Text Book Depot etc.

11) Further under the provisions of P.W. Code paras 1756 - 1772. the Comp'r or his Assistant has to inspect offices of P.W. Department officers.

12) In British India as per article 341 of the Civil Account Code, the accountant general may inspect ~~Treasuries~~ particular Treasuries with the approval of the Local Govt. It is only Commissioners of Divisions who are ~~required~~ obliged to inspect Dt Treasuries periodically (article 339).

13) Further the A.G's local audit Staff inspects the accounts of Municipalities, Dt ~~Funds~~ Boards, District Treasuries, Jails, Cantonment Committees, Estates

*N.B.*—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

GPB—50,000—29-6-14

(5

G.R.S. 13]

## Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

under the management of the Court of Wards, ~~et~~ and Special institutions at the disposal of Govt such as the Institute of Science Bangalore, Botanical Gardens Roads, etc. Post offices, Telegraph offices, offices in Public Works Deptt are ex officio the respective Asst Officers. So far as I am aware the Accountant General is not required ~~or allowed~~ to inspect any other office -

Inspection of all offices by Comptr is not advisable for the following reasons: -

1. He won't have enough time to do so systematically and it will interfere with his legitimate work. I do not think the reasons for order about inspecting of Treasuries has been strictly observed
2. It will weaken the responsibility of Deptl officers and may cause friction.

It has however this advantage that, irregularities ~~may~~ being brought to light and improvements being effected in the Accounts System +

14) In case ~~any~~ Govt or Head of any particular Deptt wants a particular ~~to~~ office being inspected Comptr may do so, but a general rule as suggested is neither necessary nor expedient.

~~above for Govt order for either~~
Govt Asst.

hy
31/10

Secy)

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

GPB—50,000—29-6-14

G.R.S. 13]

(6

## Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

15)

I agree with the Assistant Secy:—

Wherever possible, the proposals may be adopted up to the limits found practicable in British India.

In other cases, approval of Govt should be rendered necessary.

A draft order accepting the suggestions up to the limited extent indicated above may be attempted.

Draft
31/10.

(Gilbert) 16) Draft as agreed is put up
6/11

Mr. D. Madhava Rao is requested to kindly favour me with his views in the matter.

Draft
10/12

GAB
9/11/21

I entirely agree with the what has been stated above.

~~There is no objection in principle~~ to the Comptroller making the inspections proposed by him, ~~but~~ instead of giving a cheque blanket as to Spain, he is merely asked to obtain the sanction of Govt in each individual

*N.B.*—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

GPB—50,000—29-6-1

G.R.S. 13]

## Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

case. By asking that Cert paper should be obtained, no inconvenience can possibly arise while some guarantee will be afforded that the inspections will be confined to cases of real necessity.

About the Civil Court auditors, I understand that the anomaly complained of by the Comptroller is likely to be removed.

Secretary) I agree. 11/12/14

Letter received from the Comptroller regarding powers of administrative audit was ordered to be circulated for consideration at a meeting. This reference also may be suitably dealt with, if Mr Dewar pleases.

Dewar) 25/12

My own opinion is that, when the Comptroller has reason to suspect that any particular office is in an unsatisfactory condition, or when, for purposes of understanding the

*N.B.*—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

GPB—50,000—29-6-14

G.R.S. 13]

## Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

working of any audit system, the Comptroller wishes to inspect one or more offices, he might obtain the special sanction of Government and undertake the work. This arrangement may be tried for a year or two. If, thereafter, the Comptroller shows adequate grounds for the issue of any general orders such as those now recommended, Government would then be in a position to come to a correct decision.

With these remarks, the papers may be placed before the Council.

4.2.15. RO

C.S. 6/2

I think that the draft Orders are suitable.

11/2/15

16/2 6/2

*N.B.*—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

G PB—50,000—29-6-14

For disposal at a Meeting.

No. C. 393 (9

6.2.1915.

# GENERAL AND REVENUE SECRETARIAT.

**Council Matter.**

---

## SUBJECT.

Comptroller's note in regard to the inspection of the Government and Local Fund offices by himself and his staff.

## CIRCULATED TO THE MEMBERS OF COUNCIL.

By Order,

D. M. Narasinga Rao

5th February 1915. Offg. *Secretary to Government.*

---

**Extraordinary Member of Council.**

**First Member of Council.** Opinion recorded by First member

**Second Member of Council.** Seen by 2nd member of Council.

GPB—1,000—23-8-14

GPB—1,000—19-7-13

(10

Extract from the Proceedings of the 346th Meeting of the Council of His Highness the Maharaja, held at Bangalore on the 24th February 1915.

3. SUBJECT. - (Clause viii of the Schedule).

Comptroller's Memorandum on the present system of Government audit and suggestions for its improvement; &

Comptroller's note in regard to the inspection of the Government and Local Fund offices by himself and his staff.

OPINION OF THE COUNCIL.

The draft order may be approved.

Sd. M.VISVESVARAYA,
Dewan of Mysore.

"Extract"

D. M. Narasimha Rao 7/2

Offg. Secretary to Govt.

G. R. S. 12]

(11

General and Revenue Secretariat.

G-7 File No. 163 of 1914.

Serial No.

2 files.

Extract from the Proceedings of the Council is put up.

Mr. Shamanna will kindly put up a draft Submission Note.

Dewan 25/2 27

D.S.IV put up 28/2

Dewan)

A draft Submission Note is put up.

Dewan 13/3

5997
13-3-15

To

The Comptroller.

No. Fl. 5844 dated 15-4-15.

defines the powers of the Comptroller as regards inspection of Govt. and Local Fund offices.

P.T.O

NOTE—Contn. sheet.

GPB—30,000—15-9-14

*Submitted to His Highness.*

E

J

With reference to paragraph 8 of my Submission Note dated the 19th October 1914, I submit herewith a note dated 17th September 1914 received from the Comptroller proposing that he may be empowered to inspect with the consent of Heads of Departments concerned, Taluk treasuries and all other offices in which any receipt or expenditure of Government money takes place and accounts connected therewith are kept.

G

2. He has also forwarded a memorandum on the present system of Government Audit and suggestions for its improvement.

X

3. Both these questions were considered in Council on the 24th February 1915. The Council are of opinion that the accompanying draft Government Order requiring the Comptroller to obtain sanction of Government whenever he wishes to undertake the inspection of any office which he is not at present empowered to inspect, may be approved. This order will also dispose of the scheme of improving the present system of Government Audit submitted by the Comptroller which is essentially what was once before considered and not accepted by Government at the time of constituting the Efficiency Audit Branch for reasons given in the note printed on pages 13-17 of the collection put up.

Dr. sc. for approval.

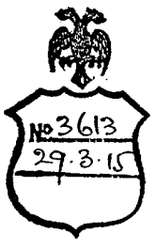
4. The opinion of the Council may be approved.

M. Krishnaraja
29th Mar. 1915.

(13

Record of Cases submitted for the Orders of His Highness the Maharaja

## *Subject.*




Inspection of the Government and Local Fund Offices by the Comptroller and his staff.

894

## *Order.*

~~KRW~~

3/4/15

Secretary,

6.4.15. RG

Secretary 9/4

7/4/15

Secretary (Office Section)

9-4-15

(14

G. R. S. 12]

General and Revenue Secretariat. | G.T. File No. 163 of 1914.

| Serial No. | |
|---|---|
| 2 | To. The Comptroller, Mysore Govt. No. H 5844 dt. 15-4-15 15-4-15 Defines the powers of the Comptroller as regards inspection of Govt & Local Fund Offices. |

G. H. 163-14-1

15/9/14

D. O. No. H 1994

D. O. No. 134

Encl. One.

Comptroller's Office,

Bangalore, 17th September 14.

My dear Hiriyannaiya,

A few days ago, under instructions from the Dewan Saheb, you showed me a file with a submission note regarding Comptroller's Inspections. I have briefly stated my views on the subject in the attached note and I request that you will kindly place it before the Dewan Saheb for kind consideration before the matter is submitted to His Highness. I cannot conceive any reasonable objection to the matter being settled on the lines set forth in my note.

Yours sincerely,

J Chakravarti

Enc to Sl. 1. (2

## Inspections by Comptroller.

For the purposes of inspection by Comptroller and his staff, Government and Local Fund offices may be divided into three classes.

I (a) Offices the accounts of which are subject to local audit and inspection by the Comptroller's staff, e.g., Municipal offices, District fund offices, Maramat offices, Disbursing offices in the Public Works and Railway Departments, Offices at Headquarters subject to local audit. In respect of these offices the comptroller (or Assistants deputed by him) must supervise the work of his staff, verify facts mentioned in the audit reports and supplement them when necessary.

II (b) District and Taluk Treasuries. About District Treasuries there are clear orders; clear orders may now be passed about Taluk Treasuries. The comptroller being

being in charge of the Taluk Treasury manual should be in touch with the working of Taluk Treasuries; otherwise there will be no one who will be in a position to take a comprehensive view of the working of the Accounts Machinery from the initial to the final stage i.e., from Taluk Treasury to the Comptroller's office.

(c) Other offices in which ~~there is~~ receipt or expenditure of Government money take place and accounts in connection therewith are kept.

The Comptroller or a member of his staff deputed by him should inspect such offices whenever possible with the consent of the head of the Department, to study the system of accounts and its working and make suggestions for its improvement to the Head of the Department.

The civil courts may be included in this class. If the Chief Court desires that the audit of civil courts by the Civil

(4

Civil courts auditor (an official of the grade of Assistant Superintendent in Comptroller's office) should be directed in its technical accounts aspects by the superior staff of the Comptroller, the courts' accounts must be open to inspection by such staff. Otherwise such inspection is not necessary and the practice of requiring the auditor's report to be submitted through the Comptroller may be discontinued.

J Chakravarti
17.9.14

Inspection of Govt offices by the Comptroller

(5)

Draft approved
C.J

G.R.S. 28]

The Hall way
F.I. Dec 14/11

File No.

Serial No.

*Diary No. of letter replied to*_____

*Proceedings of the Government of His Highness the Maharaja of Mysore*

GENERAL AND REVENUE SECRETARIAT.
( )

, *the* 191 .

READ—

Letter ~~D.O~~. No: 134. dated 17th September 1914 from the Comptroller enclosing a note on the inspection of

~~ORDER PETITION. No.~~

Government offices by him.

—

Order thereon :—

After giving the Subject their most careful consideration

*over*

Date of issue_____

Signed by_____

SUBJECT.

GPB—50,000—1-12-12

6)

Govt are pleased to direct as follows with regard to each of the three classes into which the Comptroller has divided ~~the~~ offices for purposes of inspection by him :-

(a) Offices the accounts of which are subject to local audit and inspection by the Comptroller's staff e.g. Municipal offices, District Fund offices, Maramat offices, Disbursing offices in the P.W. and Ry Departments, offices at Head Quarters subject to local audit. In respect of these offices the Comptroller states that inspection by himself or one of his assistants is necessary to supervise the work of the audit staff and to verify the facts mentioned in the audit Notes. Govt consider that this forms part of the ordinary work of the Comptroller and have no objection to its being continued

to be done as heretofore.

(b) District & Taluk Treasuries.

According to G.O No: R 3432-41 E.F.134-06-6 dated 2nd December 1907, the Comptroller (or one of his Assistants) has to inspect the District Treasuries once in two years. There are at present no orders requiring ~~him~~ the C. to inspect Taluk Treasuries and he suggests that orders may now be passed empowering him to do so on the ground that ~~if this is not done there will be no one who will be able~~ before the C. to be in a position to take a comprehensive view of the accounts machinery from the initial to the final stage i.e., from the Taluk Treasury to the Comptroller's Office and that being in charge of the Taluk Treasury Manual he should be in touch with the working of the Taluk Treasuries. [~~Govt consider~~

G. R. S. 27]

GENERAL AND REVENUE SECRETARIAT.

(*Continuation sheet draft form.*)

GPB—12,000—15-2-13.

that in enjoining a periodical inspection here of District Treasuries they have gone much farther. In British India the Accountant General is required to inspect Treasuries only when asked to do so by Local Govts and the Treasury administration there does not seem to have suffered on that account. Govt do not consider that it is necessary to extend the Comptroller's power of ordinary inspection to Taluk Treasuries also because they apprehend that he will not find enough time to conduct a systematic and periodical inspection of Taluk Treasuries and a general order is not necessary for an occasional inspection. Govt however consider that an occasional inspection

G. R. S. 27]

GENERAL AND REVENUE SECRETARIAT.

*(Continuation sheet draft form.)*

of a particular Taluk Treasury or Treasuries by the Comptroller may prove of advantage and are prepared to issue a Special order in such cases.

(c) Other offices in which receipt or expenditure of Govt money takes place and accounts in connection therewith are kept. The Comptroller suggests that whenever possible he or one of his assistants should inspect such offices with the consent of the Head of the Dept. to study the system of accounts and make suggestions for its improvement to the Head of the Department. Govt. Consider that when the Head of the Dept. or Govt. consider such an inspection necessary a Special order will be issued to that effect but

40)

Consider ~~it~~ do not declare it expedient or necessary to issue a general order as suggested.

Secretary to Govt.

To the Comptroller to the Govt. of H.H. the Maharaja of Mysore.

Inspection of Government offices
by the Comptroller.

.....

Typed copy of unsigned draft

Proceedings of the Government of H.H.
the Maharaja of Mysore.

Read:-

Letter No.134 dated 17th September 1914 from the Comptroller enclosing a note on the inspection of Government offices by him.

**********

Order thereon No.

Dated Bangalore, 1914.

Government are pleased to direct as follows with regard to each of the three classes into which the Comptroller has divided offices for purposes of inspection by him:-

(a) Offices the accounts of which are subject to local audit and inspection by the Comptroller's staff e.g. Municipal offices, District Fund offices, Taramat offices, Disbursing offices in the P.W. and Railway Departments,

offices at Head Quarters subject to local audit.

In respect of these offices the Comptroller states that inspection by himself or one of his assistants is necessary to supervise the work of the audit staff and to verify the facts mentioned in the audit reports. Government consider that this forms part of the ordinary work of the Comptroller and have no objection to its being continued to be done as heretofore.

(b). District & Taluk Treasuries.

According to Govt. Order No.R.3432-41/G.F.134-06-6 dated 2nd December 1907, the Comp-troller (or one of his Assist-ants) has to inspect the District Treasuries once in two years. There are at present no orders requiring the Comptroller to inspect Taluk Treasuries and he

therefore suggests that orders may now be passed empowering him to do so, on the ground that he will thereby be enabled to take a comprehensive view of the accounts machinery from the initial to the final stage i.e., from the Taluk Treasury to the Comptroller's office and that being in charge of the Taluk Treasury Manual he should be in touch with the working of the Taluk Treasuries. In British India the Accountant General is required to inspect Treasuries only when asked to do so by Local Governments and the Treasury administration there does not seem to have suffered on that account. Government consider that it is unnecessary to extend the Comptroller's power of ordinary inspection to Taluk Treasuries as well. The existing rules go far enough,

A practical knowledge of the working of Taluk Treasuries may be acquired by examination of select Taluk Treasuries under the special orders of Government. Besides, the Comptroller is not likely to find sufficient time to conduct a systematic and periodical inspection of all the Taluk Treasuries and a general order is not necessary for occasional inspections which Government will be prepared to authorize in suitable cases.

(c) Other offices in which receipt or expenditure of Government money takes place and accounts in connection therewith are kept. The Comptroller suggests that whenever possible he or one of his assistants should inspect such offices with the consent of the Head of the Department to study the system of accounts and make suggestions to the Head of the Department for its

improvement. Government consider it inexpedient to issue any general order to that effect but in suitable instances they will ordinarily have no objection to accord permission to such a proposal either of their own accord or at the instance of the Head of a Department.

Offg. Secretary to Government.

To

The Comptroller, Mysore Government.

G.O. 163-14-2 Draft

Final Draft as issued

Proceedings of the Government of His Highness

the Maharaja of Mysore.

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Read--

/ Letter No.134 dated 17th September 1914

from the Comptroller enclosing a note on the

inspection of certain Government offices by

Account Officers.

2. Memorandum on the present system of Govt. Audit and Suggestions for its improvement.

Order thereon:-- No. No 7C 5844 & 15 April/15

Dated, Bangalore, the

In the ~~paper~~ first of the letters read above, the Comptroller

makes the following among other proposals.

(1) that he should be empowered to inspect

Taluk Treasuries, so that he might be in

touch with their working and

(2) that he should be authorised to

inspect with the consent of the Head of the

Department concerned, other offices having

money transactions, with a view to the system of accounts followed therein being studied and improved.

2. As regards the first proposal it is doubtful if the Comptroller and his staff would find time for undertaking anything in the nature of a systematic inspection of all the Taluk Treasuries at intervals sufficiently frequent to render the inspection of any use. If what is suggested however is merely an occasional examination of the Taluk Treasuries, there appears no need to invest the Comptroller with a general power of inspection over them. He may examine select Taluk Treasuries whenever necessary under the special orders of Government.

3. The inspection by the Comptroller of offices other than Treasuries should be even rarer and should be undertaken only when the existence of serious irregularities

is discovered or suspected in the course of ordinary audit. In such cases the best course would be to report the circumstances to Government who would in consultation if necessary with the Head of the Department concerned decide on the action to be taken.

4. That the Comptroller or one of his Assistants must supervise on the spot the work of the Local Audit Staff goes without saying. ~~This forms part of the Comptroller's ordinary work and will continue to be done as heretofore.~~

Steel
28.3.15
RB

5. In the concluding portion of his note, the Comptroller draws attention again to the anomalous position of the Auditors of Civil Courts. On this question, orders will issue separately.

Secretary

2 Copies 'Compt.